IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): An audio signal processing apparatus adapted for delivering an audio signal to a speaker system, comprising:

a frequency dividing filter <u>configured to output outputting</u> portions of a <u>preprocessed</u> <u>audio</u> signal, input thereto, as separate frequency components;

at least two drive units, which are divided or separated by frequency band, configured to receive receiving the separate frequency components output from the frequency dividing filter;

an FIR filter configured to generate process the preprocessed input audio signal by preprocessing an input signal on the basis of an inverse correction characteristic corresponding to an overall impulse response of the speaker system, the input audio signal being preprocessed processed to compensate for a shift between phases of respective sound waves radiated from respective drive surfaces of the at least two drive units of the speaker system, the shift being caused by [[the]] relative physical locations of the respective drive surfaces.

Claim 2 (Previously Presented): The audio signal processing apparatus as set forth in claim 1, wherein the at least two drive units include a drive unit for reproducing a signal at a high frequency band and a drive unit for reproducing a signal at a low frequency band, and are coaxially disposed with respect to acoustic center.

Claim 3 (Canceled).

Claim 4 (Currently Amended): An audio signal processing apparatus adapted for delivering an audio signal to a speaker system, comprising:

a frequency dividing filter outputting portions of a <u>preprocessed audio</u> signal input thereto as separate frequency components;

at least two drive units which are divided or separated by frequency band receiving the separate frequency components output from the frequency dividing filter;

a first filter having a predetermined arbitrary transmission characteristic; and an FIR filter having an inverse correction characteristic corresponding to an overall impulse response of the speaker system, the <u>preprocessed input</u> audio signal being <u>generated by preprocessing an input signal with the FIR filter processed</u> to compensate for a shift between phases of respective sound waves radiated from respective drive surfaces of the at least two drive units of the speaker system, the shift being caused by the relative physical locations of the respective drive surfaces.

Claim 5 (Previously Presented): The audio signal processing apparatus as set forth in claim 4, wherein the transmission characteristic of the first filter is a frequency characteristic in which group delay characteristic is constant.

Claim 6 (Previously Presented): The audio signal processing apparatus as set forth in claim 4, wherein the transmission characteristic of the first filter is a characteristic for conducting a control such that sound image localization position in the case where an input audio signal is reproduced by plural speakers results in an arbitrary position.

Claim 7 (Previously Presented): The audio signal processing apparatus as set forth in claim 4, wherein the transmission characteristic of the first filter is a impulse response characteristic of an arbitrary room.

Claim 8 (Previously Presented): The audio signal processing apparatus as set forth in claim 4, wherein the transmission characteristic of the first filter is a impulse response characteristic of an electro-acoustic transducer.

Claim 9 (Previously Presented): The audio signal processing apparatus as set forth in claim 8, wherein the electro-acoustic transducer is a speaker or headphone system.

Claim 10 (Previously Presented): The audio signal processing apparatus as set forth in claim 8, wherein the electro-acoustic transducer is a record needle.

Claim 11 (Previously Presented): The audio signal processing apparatus as set forth in claim 8, wherein the electro-acoustic transducer is a recording/reproducing device.

Claim 12 (Previously Presented): The audio signal processing apparatus as set forth in claim 8, wherein the electro-acoustic transducer is an adding unit.

Claim 13 (Previously Presented): The audio signal processing apparatus as set forth in claim 8, wherein the electro-acoustic transducer is an audio amplifier.

Claim 14 (Previously Presented): The audio signal processing apparatus as set forth in claim 4, wherein the first filter adds, to the input audio signal, an impulse response

characteristic which has been selectively switched among impulse response characteristics of plural kinds of electro-acoustic transducers.

Claim 15 (Previously Presented): The audio signal processing apparatus as set forth in claim 4, wherein the first filter is an FIR filter.

Claim 16 (Currently Amended): An audio signal reproducing system including: a frequency dividing filter outputting portions of a <u>preprocessed audio</u> signal input thereto as separate frequency components;

a speaker system including at least two drive units which are divided or separated by frequency band receiving the separate frequency components output from the frequency dividing filter; and

a signal processing unit including an FIR filter configured to generate the preprocessed audio signal by preprocessing an process the input audio signal on the basis of an inverse correction characteristic corresponding to an overall impulse response of the speaker system, the input audio signal being preprocessed processed to compensate for a shift between phases of respective sound waves radiated from respective drive surfaces of the at least two drive units of the speaker system, the shift being caused by the relative physical locations of the respective drive surfaces.

Claim 17 (Currently Amended): An audio signal reproducing system including: a frequency dividing filter outputting portions of a <u>preprocessed audio</u> signal input thereto as separate frequency components;

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a speaker system including at least two drive units which are divided or separated by frequency band receiving the separate frequency components output from the frequency dividing filter;

a signal processing unit including a first filter having a predetermined, arbitrary transmission characteristic and an FIR filter having an inverse correction characteristic corresponding to an overall impulse response of the speaker system, the <u>preprocessed input</u> audio signal being generated by preprocessing an input signals with the FIR filter processed to compensate for a shift between phases of respective sound waves radiated from respective drive surfaces of the two drive units of the speaker system, the shift being caused by the relative physical locations of the respective drive surfaces.